

2013

**CERTIFICATE**

To the Clerk of Clark County, State of Kansas

We, the undersigned, officers of

**City of Ashland**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2013; and  
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

		2013 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit 2013		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	426,017	159,578
Library	12-1220	9	17,807	13,162
Special Trafficway		10	29,500	
Special Parks and Recreation		10	7,000	
Water Utility		11	243,000	
Electric Utility		11	1,785,000	
Sewer Utility		12	117,031	
Non-Budgeted Funds A		13		
<b>Totals</b>		xxxxxx	2,625,355	172,740
Is an Ordinance required to be passed, published, and attached to the budget			No	County Clerk's Use Only
Budget Summary		14		2,632,489
Neighborhood Revitalization		15		Nov 1, 2012 Total Assessed Valuation

Assisted by:  
James W. Kennedy  
Kennedy McKee & Company LLP  
Address:  
PO Box 1477  
Dodge City, KS 67801  
Email:  
jkennedy@kmc-cpa.com

*RIP*  
*Doug Peters*  
*Maude Smyth*  
*James B. Lee*

Date Attested: Oct 25 2012

*Rebecca Mishler*  
County Clerk

Governing Body

City of Ashland

2013

**Computation to Determine Limit for 2013**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2012 Budget	+ \$	<u>173,707</u>
2. Debt Service Levy in 2012 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>173,707</u>
<b>2012 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2012 :	+ <u>2,313</u>	
5. Increase in Personal Property for 2012 :		
5a. Personal Property 2012	+ <u>116,811</u>	
5b. Personal Property 2011	- <u>125,167</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2012 :		
6a. Real Estate	+ <u>0</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of Property that has Changed in Use during 2012 :	+ <u>0</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>2,313</u>	
9. Total Estimated Valuation July 1, 2012	<u>2,632,489</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>2,630,176</u>	
11. Factor for Increase (8 divided by 10)	<u>0.00088</u>	
12. Amount of Increase (11 times 3)	+ \$ <u>153</u>	
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>173,860</u>	
14. Debt Service Levy in this 2013 Budget	<u>0</u>	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>173,860</u>	

If the 2013 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Ashland

2013

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	160,191	45,240	703	183
Library	13,516	3,817	59	15
<b>TOTAL</b>	<b>173,707</b>	<b>49,057</b>	<b>762</b>	<b>198</b>

County Treas Motor Vehicle Estimate                      49,057

County Treasurers Recreational Vehicle Estimate                      762

County Treasurers 16/20M Vehicle Estimate                      198

Motor Vehicle Factor                      0.28241

Recreational Vehicle Factor                      0.00439

16/20 Vehicle Factor                      0.00114

City of Ashland

2013

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2011</b>	<b>Current Amount for 2012</b>	<b>Proposed Amount for 2013</b>	<b>Transfers Authorized by Statute</b>
Electric	General	107,500	135,000	145,000	12-825d
Electric	Special Equipment	10,000	10,000	10,000	12-1,117
Electric	Water Equipment Reserve	100,000	30,000	30,000	12-825d
Water	Water Equipment Reserve	30,000	30,000	30,000	12-825d
Water	General			10,000	12-825d
Sewer	General			5,000	12-825d
	<b>Totals</b>	247,500	205,000	230,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	247,500	205,000	230,000	

\*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2012	Date Due		Amount Due 2012		Amount Due 2013	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011 Bond Issue	01/27/11	11/01/15	0.9 - 2.0	250,000	200,000	5/1, 11/1	11/1	3,450	50,000	3,000	50,000
Total G.O. Bonds					200,000			3,450	50,000	3,000	50,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
Revolving Loan - Sewer	04/29/94	09/01/14	3.43	609,514	126,852	3/1, 9/1	3/1, 9/1	4,019	41,013	2,600	42,431
Total Other					126,852			4,019	41,013	2,600	42,431
Total Indebtedness					326,852			7,469	91,013	5,600	92,431

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2012	Payments Due 2012	Payments Due 2013
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2013**

Library found in: City of Ashland  
Clark County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year	Proposed Year
	<u>2012</u>	<u>2013</u>
Ad Valorem Tax	\$13,111	\$13,162
Delinquent Tax	\$62	\$68
Motor Vehicle Tax	\$3,200	\$3,817
Recreational Vehicle Tax	\$64	\$59
16/20M Vehicle Tax	\$9	\$15
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$16,446	\$17,121
Difference in Total Taxes:	\$675	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$2,703,669	\$2,632,489
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5	5.000
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Ashland

2013

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

<b>General</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	53,770	17,322	784
Receipts:			
Ad Valorem Tax	145,779	155,385	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,134	763	800
Motor Vehicle Tax	41,786	45,986	45,240
Recreational Vehicle Tax	616	734	703
16/20M Vehicle Tax	111	105	183
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	881	919	982
Interconnecting Links	12,804	12,795	12,795
Licenses, Fees, Fines and Permits:			
Franchise Fees	15,378	15,000	15,000
Fines	127	200	100
Licenses and Permits	610	500	500
Charges for Services:			
Cemetery	3,659	2,000	2,000
Swimming Pool	4,432	4,000	4,000
Use of Money and Property:			
Farm Income	8,000	8,000	8,000
Airport Receipts	22,487	15,000	15,000
Transfer from Electric Utility	107,500	135,000	145,000
Transfer from Water Utility			10,000
Transfer from Sewer Utility			5,000
Miscellaneous	8,318	5,000	5,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>381,622</b>	<b>401,387</b>	<b>270,303</b>
<b>Resources Available:</b>	<b>435,392</b>	<b>418,709</b>	<b>271,087</b>
Expenditures:			
General Government:			
General Operations	126,673	130,000	135,000
Cemetery	18,477	19,000	19,000
Employee Benefits	37,090	42,000	45,000
Nuisance Abatement	147	1,000	1,000
Public Safety:			
Fire Department	11,870	15,000	15,000
Highways and Streets:			
Streets and Alleys	168,412	160,000	160,000
Spraying		1,000	1,000
Culture and Recreation:			
Park Department	4,157	4,500	4,500
Swimming Pool	29,065	25,000	25,000
Airport	22,179	18,000	18,000
Neighborhood Revitalization Rebate		2,425	2,517
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>418,070</b>	<b>417,925</b>	<b>426,017</b>
Unencumbered Cash Balance Dec 31	17,322	784	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	425,420	421,925	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			426,017
Tax Required			154,930
Delinquent Comp Rate: 3.0%			4,648
Amount of 2012 Ad Valorem Tax			<b>159,578</b>



City of Ashland

2013

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Library</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	2,285	3,501	2,472
Receipts:			
Ad Valorem Tax	12,405	13,111	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	808	62	68
Motor Vehicle Tax	3,749	3,200	3,817
Recreational Vehicle Tax	55	64	59
16/20M Vehicle Tax	10	9	15
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>17,027</b>	<b>16,446</b>	<b>3,959</b>
<b>Resources Available:</b>	<b>19,312</b>	<b>19,947</b>	<b>6,431</b>
Expenditures:			
Culture and Recreation:			
Appropriation to Component Unit	15,811	17,475	17,600
Neighborhood Revitalization Rebate			207
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>15,811</b>	<b>17,475</b>	<b>17,807</b>
Unencumbered Cash Balance Dec 31	3,501	2,472	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	18,489	17,680	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	925
		Total Expenditure/Non-Appr Balance	18,732
		Tax Required	12,301
Delinquent Comp Rate:	7.0%		861
Amount of 2012 Ad Valorem Tax			13,162

City of Ashland

2013

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Trafficway	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	8,299	6,778	7,168
Receipts:			
State of Kansas Gas Tax	22,469	22,390	22,560
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>22,469</b>	<b>22,390</b>	<b>22,560</b>
<b>Resources Available:</b>	<b>30,768</b>	<b>29,168</b>	<b>29,728</b>
Expenditures:			
Highways and Streets	23,990	22,000	29,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>23,990</b>	<b>22,000</b>	<b>29,500</b>
Unencumbered Cash Balance Dec 31	6,778	7,168	228
2011/2012 Budget Authority Amount:	25,000	29,500	

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	4,525	5,406	6,325
Receipts:			
Local Alcoholic Liquor	881	919	982
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>881</b>	<b>919</b>	<b>982</b>
<b>Resources Available:</b>	<b>5,406</b>	<b>6,325</b>	<b>7,307</b>
Expenditures:			
Culture and Recreation:			
Capital Outlay			7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
Unencumbered Cash Balance Dec 31	5,406	6,325	307
2011/2012 Budget Authority Amount:	5,000	6,000	

City of Ashland

2013

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	124,241	138,985	135,535
Receipts:			
Customer Charges	228,274	220,000	200,000
Interest on Idle Funds	3,137		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>231,411</b>	<b>220,000</b>	<b>200,000</b>
<b>Resources Available:</b>	<b>355,652</b>	<b>358,985</b>	<b>335,535</b>
Expenditures:			
Production	30,969	40,000	40,000
Transmission and Distribution	63,913	60,000	65,000
General and Administrative	39,835	40,000	45,000
Water Principal and Interest	51,950	53,450	53,000
Transfer to Water Equipment Reserve	30,000	30,000	30,000
Transfer to General			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>216,667</b>	<b>223,450</b>	<b>243,000</b>
Unencumbered Cash Balance Dec 31	138,985	135,535	92,535
2011/2012 Budget Authority Amount:	230,000	223,450	

Adopted Budget <b>Electric Utility</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	545,756	515,768	480,768
Receipts:			
Customer Charges	1,420,848	1,420,000	1,420,000
Interest on Idle Funds	1,044	2,000	2,000
Miscellaneous	155		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,422,047</b>	<b>1,422,000</b>	<b>1,422,000</b>
<b>Resources Available:</b>	<b>1,967,803</b>	<b>1,937,768</b>	<b>1,902,768</b>
Expenditures:			
Production	1,070,575	1,100,000	1,200,000
Transmission and Distribution	92,090	90,000	100,000
General and Administrative	71,870	92,000	100,000
Capital Outlay			200,000
Transfer to General	107,500	135,000	145,000
Transfer to Special Equipment	10,000	10,000	10,000
Transfer to Water Equipment Reserve	100,000	30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,452,035</b>	<b>1,457,000</b>	<b>1,785,000</b>
Unencumbered Cash Balance Dec 31	515,768	480,768	117,768
2011/2012 Budget Authority Amount:	1,672,500	1,690,000	

City of Ashland

2013

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	50,725	63,631	43,299
Receipts:			
Customer Charges	86,423	86,500	86,500
Interest on Idle Funds	3,120	3,000	3,000
Miscellaneous	240		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>89,783</b>	<b>89,500</b>	<b>89,500</b>
<b>Resources Available:</b>	<b>140,508</b>	<b>153,131</b>	<b>132,799</b>
Expenditures:			
Production	17,553	22,000	22,000
Distribution	8,158	8,000	8,000
General and Administrative	6,308	6,300	7,000
Capital Outlay		28,500	30,000
Debt Service	44,858	45,032	45,031
Transfer to General			5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>76,877</b>	<b>109,832</b>	<b>117,031</b>
Unencumbered Cash Balance Dec 31	63,631	43,299	15,768
2011/2012 Budget Authority Amount:	112,532	109,832	

Adopted Budget 0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:	0	0	



2013

# NOTICE OF BUDGET HEARING

The governing body of  
**City of Ashland**

will meet on August 13, 2012 at 7:00 PM at City Hall, Ashland, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, Ashland, Kansas and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	418,070	58.758	417,925	59.250	426,017	159,578	60.619
Library	15,811	5.000	17,475	5.000	17,807	13,162	5.000
Special Trafficway	23,990		22,000		29,500		
Special Parks and Recreation					7,000		
Water Utility	216,667		223,450		243,000		
Electric Utility	1,452,035		1,457,000		1,785,000		
Sewer Utility	76,877		109,832		117,031		
Non-Budgeted Funds A	507,798						
Totals	2,711,248	63.758	2,247,682	64.250	2,625,355	172,740	65.619
Less: Transfers	247,500		205,000		230,000		
Net Expenditure	2,463,748		2,042,682		2,395,355		
Total Tax Levied	165,569		173,707		xxxxxxxxxxxxx		
Assessed Valuation	2,596,849		2,703,669		2,632,489		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2010
0
0
204,508
0
204,508 ✓

2011
0
0
166,340
0
166,340 ✓

2012
200,000
0
126,852
0
326,852

\*Tax rates are expressed in mills

**Kristi Lee**

City Official Title: City Clerk

**2013 Neighborhood Revitalization Rebate**

Budgeted Funds for 2013	2012 Ad Valorem before Rebate**	2012 Mil Rate before Rebate	Estimate 2013 NR Rebate
General	156,985	59.634	2,517
0			
Library	12,941	4.916	207
<b>TOTAL</b>	<b>169,926</b>	<b>64.550</b>	<b>2,724</b>

2012 July 1 Valuation: 2,632,489Valuation Factor: 2,632.489Neighborhood Revitalization Subj to Rebate: 42,210Neighborhood Revitalization factor: 42.21

\*\*This information comes from the 2013 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

# NOTICE OF BUDGET HEARING

The governing body of  
City of Ashland

will meet on August 13, 2012 at 7:00 PM at City Hall, Ashland, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, Ashland, Kansas and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax
General	418,070	58.758	417,925	59.250	426,017	159,578
Library	15,811	5.000	17,475	5.000	17,807	13,162
Special Trafficway	23,990		22,000		29,500	5,000
Special Parks and Recreation					7,000	
Water Utility	216,667		223,450		243,000	
Electric Utility	1,432,035		1,457,000		1,785,000	
Sewer Utility	76,877		109,832		117,031	
Non-Budgeted Funds A	507,798					
Totals	2,711,248	63.758	2,247,682	64.250	2,625,355	172,740
Less: Transfers	247,500		205,000		230,000	
Net Expenditure	2,463,748		2,042,682		2,395,355	
Total Tax Levied	165,569		173,707		xxxxxxx	
Assessed Valuation	2,596,849		2,703,669		2,632,489	

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

\*Tax rates are expressed in mills

2010

	0
	0
	204,508
	0
	204,508

2011

	0
	0
	166,340
	0
	166,340

2012

	200,000
	0
	126,852
	0
	326,852

Kristi Lee

City Official Title: City Clerk